

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Union School Corporation (6795)

Union School Corporation (6795)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$1,478,587	\$1,522,604	\$1,247,935	\$1,298,924	-3%	4%
Noncertified Salaries (120)	\$187,906	\$209,237	\$208,558	\$189,758	0%	-9%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$220,614	\$198,724	\$260,216	\$180,219	-5%	-31%
Group Health Insurance (222)	\$174,847	\$185,072	\$179,199	\$158,443	-2%	-12%
Social Security-Certified Employee Retirement (212)	\$103,263	\$103,156	\$88,972	\$86,184	-4%	-3%
Teacher Retirement Fund, After 7-1-95 (216)	\$69,245	\$71,632	\$60,696	\$69,332	0%	14%
Textbooks (630)	\$36,587	\$78,215	\$46,459	\$54,500	10%	17%
Other Purchased Services (593)	\$16,514	\$9,658	\$8,316	\$23,031	9%	177%
Operational Supplies (611)	\$88,293	\$50,933	\$36,287	\$18,258	-33%	-50%
Licensed Employees Temporary Salaries (135)	\$20,073	\$20,755	\$24,255	\$17,301	-4%	-29%
Social Security-Noncertified Employee Retirement (211)	\$16,378	\$17,963	\$18,159	\$15,803	-1%	-13%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$20,470	\$20,059	\$16,449	\$13,280	-10%	-19%
Other General Supplies (615, 660 to 689)	\$6,060	\$3,755	\$2,806	\$9,278	11%	231%
Group Life Insurance (221)	\$6,965	\$6,604	\$6,133	\$6,819	-1%	11%
Public Employees Retirement Fund (214)	\$1,639	\$2,620	\$5,641	\$6,599	42%	17%
Severance/Early Retirement Pay (213)	\$15,053	\$13,311	\$3,601	\$6,072	-20%	69%
Library Books (640)	\$3,430	\$6,851	\$1,818	\$4,031	4%	122%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$3,495	N/A	N/A
Dues and Fees (810)	\$3,005	\$4,790	\$2,870	\$1,665	-14%	-42%
Postage and Postage Machine Rental (532)	\$1,919	\$1,250	\$1,081	\$1,318	-9%	22%
Travel (580)	\$2,287	\$2,315	\$1,216	\$1,032	-18%	-15%
Purchased Professional and Technical Staff Services (314)	\$2,031	\$3,800	\$1,200	\$499	-30%	-58%
Miscellaneous Objects (876 to 899)	\$1,203	\$0	\$0	\$30	-60%	N/A
Land and Easements (710)	\$4,077	\$0	\$0	\$0	-100%	N/A
Other Employee Benefits (241 to 290)	\$0	\$900	\$0	\$0	N/A	N/A
Other Public or Private Utility Services (419)	\$0	\$0	\$800	\$0	N/A	-100%
Transfer Tuition to Other School Corporations Within the State (561)	\$2,200	\$0	\$0	\$0	-100%	N/A
Equipment (730)	\$1,325	\$0	\$0	\$0	-100%	N/A
Periodicals (650)	\$309	\$300	\$602	\$0	-100%	-100%
Other Technology Hardware (746)	\$3,955	\$0	\$0	\$0	-100%	N/A
Printing and Binding (550)	\$0	\$0	\$244	\$0	N/A	-100%
Student Academic Achievement Total	\$2,488,233	\$2,534,503	\$2,223,514	\$2,165,874	-3%	-3%
Student Instructional Support						
Certified Salaries (110)	\$180,135	\$186,071	\$187,662	\$177,880	0%	-5%

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Noncertified Salaries (120)	\$73,641	\$76,312	\$77,040	\$67,409	-2%	-13%
Teacher Retirement Fund, After 7-1-95 (216)	\$18,948	\$19,485	\$19,166	\$18,677	0%	-3%
Group Health Insurance (222)	\$24,266	\$25,080	\$13,054	\$13,752	-13%	5%
Social Security-Certified Employee Retirement (212)	\$13,325	\$14,150	\$14,907	\$13,412	0%	-10%
Social Security-Noncertified Employee Retirement (211)	\$5,546	\$5,747	\$5,962	\$5,083	-2%	-15%
Public Employees Retirement Fund (214)	\$1,859	\$2,736	\$2,061	\$2,987	13%	45%
Severance/Early Retirement Pay (213)	\$1,802	\$1,861	\$1,598	\$1,939	2%	21%
Group Life Insurance (221)	\$1,641	\$1,113	\$1,218	\$1,222	-7%	0%
Other Purchased Services (593)	\$3,601	\$4,775	\$3,300	\$905	-29%	-73%
Operational Supplies (611)	\$671	\$794	\$1,336	\$512	-7%	-62%
Travel (580)	\$356	\$177	\$269	\$214	-12%	-20%
Student Instructional Support Total	\$325,792	\$338,302	\$327,573	\$303,993	-2%	-7%
Overhead and Operational						
Noncertified Salaries (120)	\$427,737	\$435,130	\$404,184	\$388,448	-2%	-4%
Heating and Cooling for Buildings - Electricity (621)	\$88,282	\$82,686	\$63,991	\$94,446	2%	48%
Food Purchases (614)	\$101,157	\$104,002	\$83,726	\$84,125	-5%	0%
Other Purchased Services (593)	\$75,058	\$72,646	\$65,560	\$80,673	2%	23%
Certified Salaries (110)	\$57,520	\$62,000	\$68,000	\$78,470	8%	15%
Computer Hardware (741)	\$46,232	\$145,909	\$5,867	\$59,850	7%	> 500%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$59,070	\$44,576	\$46,918	\$57,689	-1%	23%
Gasoline and Lubricants (613)	\$55,314	\$59,076	\$50,884	\$50,625	-2%	-1%
Vehicles (731)	\$0	\$88,626	\$82,757	\$49,000	N/A	-41%
Tires and Repairs (612)	\$32,452	\$36,044	\$23,111	\$48,077	10%	108%
Heating and Cooling for Buildings - Gas (622)	\$55,693	\$46,955	\$43,237	\$46,009	-5%	6%
Operational Supplies (611)	\$56,573	\$52,161	\$56,752	\$40,854	-8%	-28%
Social Security-Noncertified Employee Retirement (211)	\$38,007	\$36,530	\$35,039	\$33,555	-3%	-4%
Light and Power - Other than Heating and Cooling (625)	\$24,732	\$39,649	\$69,307	\$33,121	8%	-52%
Utility Services Water and Sewage (411)	\$20,822	\$20,931	\$19,577	\$31,302	11%	60%
Group Health Insurance (222)	\$46,210	\$37,300	\$36,910	\$28,529	-11%	-23%
Purchased Property Services; Repairs and Maintenance Services (430)	\$9,589	\$8,551	\$10,270	\$24,198	26%	136%
Public Employees Retirement Fund (214)	\$10,475	\$13,776	\$17,998	\$21,116	19%	17%
Other Purchased Professional and Technical Services (319)	\$5,119	\$8,641	\$14,351	\$13,710	28%	-4%
Textbooks (630)	\$3,734	\$2,127	\$1,271	\$10,355	29%	> 500%
Telephone (531)	\$9,902	\$8,953	\$5,250	\$9,445	-1%	80%
Dues and Fees (810)	\$5,363	\$6,596	\$7,096	\$8,685	13%	22%

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Other Technology Hardware (746)	\$7,208	\$8,356	\$1,690	\$5,616	-6%	232%
Equipment (730)	\$30,145	\$14,251	\$2,541	\$5,405	-35%	113%
Advertising (540)	\$3,684	\$2,641	\$5,960	\$4,672	6%	-22%
Travel (580)	\$3,038	\$3,168	\$2,534	\$3,819	6%	51%
Purchased Professional and Technnical Board of Education Services (318)	\$7,153	\$3,420	\$11,386	\$2,900	-20%	-75%
Utility Services Removal of Refuse and Garbage (412)	\$2,284	\$2,459	\$2,533	\$2,594	3%	2%
Purchased Property Services; Cleaning Services (420)	\$2,975	\$3,425	\$3,015	\$2,210	-7%	-27%
Postage and Postage Machine Rental (532)	\$2,374	\$2,789	\$2,277	\$2,176	-2%	-4%
Other General Supplies (615, 660 to 689)	\$2,319	\$15,057	\$866	\$1,704	-7%	97%
Printing and Binding (550)	\$1,224	\$1,445	\$559	\$1,618	7%	190%
Group Life Insurance (221)	\$1,108	\$1,206	\$1,313	\$1,545	9%	18%
Purchased Professional and Technnical Staff Services (314)	\$897	\$680	\$610	\$755	-4%	24%
Official Bond Premiums (525)	\$975	\$950	\$475	\$750	-6%	58%
Social Security-Certified Employee Retirement (212)	\$0	\$153	\$306	\$153	N/A	-50%
Improvements Other Than Buildings (715)	\$0	\$144	\$72	\$72	N/A	0%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$60	\$120	\$60	N/A	-50%
Technology Related Professional Development (748)	\$0	\$130	\$34	\$0	N/A	-100%
Unemployment compensation (230)	\$15,484	\$614	\$5,096	\$0	-100%	-100%
Meals Provided (235)	\$20	\$1,195	\$6,155	\$0	-100%	-100%
Overhead and Operational Total	\$1,309,929	\$1,475,007	\$1,259,598	\$1,328,331	0%	5%
Nonoperational						
Redemption of Principal (831)	\$275,000	\$295,000	\$400,000	\$405,000	10%	1%
Interest on Bonds or Notes (832)	\$217,646	\$205,277	\$91,807	\$92,310	-19%	1%
Noncertified Salaries (120)	\$56,082	\$65,006	\$63,744	\$63,758	3%	0%
Certified Salaries (110)	\$19,138	\$13,839	\$9,314	\$12,371	-10%	33%
Purchased Property Services; Repairs and Maintenance Services (430)	\$3,262	\$5,300	\$44,895	\$7,232	22%	-84%
Social Security-Noncertified Employee Retirement (211)	\$4,290	\$4,973	\$5,030	\$4,708	2%	-6%
Operational Supplies (611)	\$15,273	\$2,763	\$4,957	\$3,029	-33%	-39%
Bank Service Charges (871)	\$1,044	\$1,992	\$1,757	\$2,016	18%	15%
Teacher Retirement Fund, After 7-1-95 (216)	\$491	\$802	\$656	\$750	11%	14%
Social Security-Certified Employee Retirement (212)	\$1,464	\$1,059	\$712	\$742	-16%	4%
Public Employees Retirement Fund (214)	\$0	\$28	\$62	\$168	N/A	171%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$53	\$84	\$77	N/A	-9%
Vehicles (731)	\$0	\$2,623	\$0	\$0	N/A	N/A
Equipment (730)	\$11,962	\$1,405	\$0	\$0	-100%	N/A

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Nonoperational Total	\$605,652	\$600,120	\$623,019	\$592,160	-1%	-5%
Grand Total	\$4,729,605	\$4,947,932	\$4,433,704	\$4,390,359	-2%	-1%